



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 14
Vol. XIV

തിരുവനന്തപുരം,
ശനി

Thiruvananthapuram,
Saturday

2025 ഫെബ്രുവരി 15
15th February 2025

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3rd Kumbham 1200

1946 മാഘം 26
26th Magha 1946

നമ്പർ
No.

572

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.27/2025/TD.

Dated, Thiruvananthapuram, 15th February, 2025

3rd Kumbham, 1200.

S. R. O. No. 171/2025

In exercise of the powers conferred by sub-section (5) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under



G.O.(P) No.78/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No. 376/2017 in the Kerala Gazette Extraordinary No.1366 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the *Explanation*, for item (c), the following shall be substituted, namely:-

“ “specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification issued under G.O.(P) No.72/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No. 370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017.”.

2. This notification shall come into force with effect from the 1st day of April, 2025.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala had notified the specified categories of intrastate supplies of services through an electronic commerce operator, wherein the tax shall be paid by the electronic commerce operator as if it is liable to pay tax in relation to supply of such services as per the notification issued under G.O.(P) No. 78/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No.376/2017 in the Kerala Gazette Extraordinary No.1366 dated 30th June, 2017. Government had amended this notification as per the recommendations of the Council vide G.O. (P) No.135/2021/ TAXES. dated 22nd December, 2021 and published as S.R.O. No. 976/2021 in the Kerala Gazette Extraordinary No.3785 dated 23rd December, 2021. Now the Government have decided to further amend the said notification in order to incorporate the recommendations of the 55th Goods and Services Tax Council meeting.

The notification is intended to achieve the above object.

